



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

February 16, 2005

The Honorable Louis K. Campbell  
Chief Judge  
County of Highland General District Court  
P. O. Box 858  
Fincastle, VA 24090

The Honorable Carl A. Tucker  
Chief Judge  
County of Highland Juvenile and  
Domestic Relations District Court  
P. O. Box 1336  
Staunton, VA 24401

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Highland District Court for the period April 1, 2003 through December 31, 2004.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:cam

cc: Gregory Mooney, Judge  
Anita D. Filson, Judge  
Judy W. Hupman, Clerk  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia